

2014

**CERTIFICATE**

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

City of Brookville, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2014; and  
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
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Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	101,949	17,339 13.833
Debt Service	10-113			
Special Highway		8	63,758	
Water		8	117,275	
Special Parks and Recreation		9	2,967	
Sewer		9	93,238	
Non-Budgeted Funds		10		
Totals		xxxxxx	379,187	17,339 13.833
Is an Ordinance required to be passed, published, and attached to the budget			No	County Clerk's Use Only
Budget Summary		11		1,253,480
Neighborhood Revitalization				Nov 1, 2013 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA

Jan Nolde, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

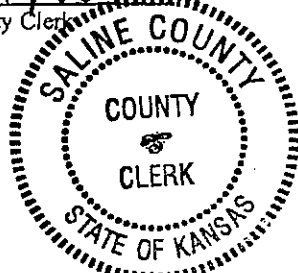
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Date Attested: October 24, 2013

*Donald R. Merriman*  
County Clerk



*Joseph W. Wright*  
*James L. Loyd*  
*Christopher L. Loyd*  
*James L. Loyd*  
*James L. Loyd*  
Governing Body

City of Brookville, Kansas

2014

## Computation to Determine Limit for 2014

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ 17,989
2. Debt Service Levy in 2013 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 17,989
<b>2013 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2013 :	+ 0
5. Increase in Personal Property for 2013 :	
5a. Personal Property 2013	+ 16,959
5b. Personal Property 2012	- 13,967
5c. Increase in Personal Property (5a minus 5b)	+ 2,992
	(Use Only if > 0)
6. Valuation of annexed territory for 2013 :	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0
7. Valuation of Property that has Changed in Use during 2013 :	+ 16,773
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	19,765
9. Total Estimated Valuation July 1, 2013	1,246,845
10. Total Valuation less Valuation Adjustment (9 minus 8)	1,227,080
11. Factor for Increase (8 divided by 10)	0.01611
12. Amount of Increase (11 times 3)	+ \$ 290
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ 18,279
14. Debt Service Levy in this 2014 Budget	0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	18,279

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Brookville, Kansas

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**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	17,989	3,388	84	34
<b>TOTAL</b>	<b>17,989</b>	<b>3,388</b>	<b>84</b>	<b>34</b>

County Treas Motor Vehicle Estimate 3,388

County Treasurers Recreational Vehicle Estimate 84

County Treasurers 16/20M Vehicle Estimate 34

Motor Vehicle Factor 0.18834

Recreational Vehicle Factor 0.00467

16/20 Vehicle Factor 0.00189

City of Brookville, Kansas

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**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
Sewer	Sewer Replacement	720	720	720	12-631p
	<b>Totals</b>	720	720	720	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	720	720	720	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Sewer Works - 2003	9/1/2003	9/1/2043	4.25	567,800	517,000	9/22	9/22	21,973	8,000	21,633	9,000
Water works - 2007	6/1/2007	6/1/2047	4.13	241,000	232,505	6/15	6/15	9,591	3,077	9,464	3,204
						</					

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2013	Payments Due 2013	Payments Due 2014
Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %				
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	39,504	31,783	30,804
Receipts:			
Ad Valorem Tax	17,602	17,989	xxxxxxxxxxxxxxxxxx
Delinquent Tax	572	600	600
Motor Vehicle Tax	3,439	3,141	3,388
Recreational Vehicle Tax	95	91	84
16/20M Vehicle Tax	4	0	34
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Alcoholic Liquor			
Local Sales Tax	30,335	32,000	32,000
Franchise Tax	8,458	8,000	8,000
Cemetery	0	2,000	2,000
Rent	275	1,000	1,000
Reimbursements	727		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,409	1,700	1,700
Miscellaneous	3,935	5,000	5,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>66,851</b>	<b>71,521</b>	<b>53,806</b>
<b>Resources Available:</b>	<b>106,355</b>	<b>103,304</b>	<b>84,610</b>
Expenditures:			
Personal Services	35,229	26,000	26,000
Contractual	24,410	30,000	42,000
Commodities	2,011	2,000	2,000
Governing Body	0	4,000	4,000
Streets	2,722	5,000	5,000
Park	50	500	500
Street Lights	7,517	5,000	5,000
Cemetery		0	0
Capital Outlay	2,608	0	17,449
Neighborhood Revitalization Rebate			
Miscellaneous	25		
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>74,572</b>	<b>72,500</b>	<b>101,949</b>
Unencumbered Cash Balance Dec 31	31,783	30,804	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	116,841	108,515	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			101,949
Tax Required			17,339
Delinquent Comp Rate: 0.0%			0
Amount of 2013 Ad Valorem Tax			17,339

City of Brookville, Kansas

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	43,744	50,948	56,218
Receipts:			
State of Kansas Gas Tax	6,788	6,590	6,830
County Transfers Gas	744	680	710
Reimbursed Expense	132		
Interest on Idle Funds	3		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>7,667</b>	<b>7,270</b>	<b>7,540</b>
<b>Resources Available:</b>	<b>51,411</b>	<b>58,218</b>	<b>63,758</b>
Expenditures:			
Contractual Services	0	2,000	63,758
Commodities	463	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>463</b>	<b>2,000</b>	<b>63,758</b>
Unencumbered Cash Balance Dec 31	50,948	56,218	0
2012/2013 Budget Authority Amount:	49,842	56,734	

Adopted Budget Water	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	3,841	13,943	27,275
Receipts:			
Charges to Customers	89,618	85,000	85,000
Other	4,380	5,000	5,000
Hookup Fees	285	0	0
Reimbursed Expense	46	0	0
Interest on Idle Funds	3		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>94,332</b>	<b>90,000</b>	<b>90,000</b>
<b>Resources Available:</b>	<b>98,173</b>	<b>103,943</b>	<b>117,275</b>
Expenditures:			
Personal Services	6,717	18,000	18,000
Water Bonds - Principal	2,930	3,077	3,204
Water Bonds - Interest	9,712	9,591	9,464
Contractual	63,912	42,000	42,000
Commodities	959	4,000	4,000
Capital Outlay	0	0	40,607
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>84,230</b>	<b>76,668</b>	<b>117,275</b>
Unencumbered Cash Balance Dec 31	13,943	27,275	0
2012/2013 Budget Authority Amount:	95,165	104,201	



City of Brookville, Kansas

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	967	967	967
Receipts:			
Local Alcohol	0	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>Resources Available:</b>	<b>967</b>	<b>2,967</b>	<b>2,967</b>
Expenditures:			
Parks	0	2,000	2,967
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>2,000</b>	<b>2,967</b>
Unencumbered Cash Balance Dec 31	967	967	0
2012/2013 Budget Authority Amount	2,967	2,967	

Adopted Budget Sewer	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	25,656	29,931	43,238
Receipts:			
Charges to Customers	42,257	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>42,257</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>67,913</b>	<b>79,931</b>	<b>93,238</b>
Expenditures:			
Sewer Bonds - Principal	8,000	8,000	9,000
Sewer Bonds - Interest	22,313	21,973	21,633
Personal Services	3,359	4,000	4,000
Contractual Services	3,566	2,000	2,000
Commodities	24	0	55,885
Transfer to Sewer Replacement	720	720	720
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>37,982</b>	<b>36,693</b>	<b>93,238</b>
Unencumbered Cash Balance Dec 31	29,931	43,238	0
2012/2013 Budget Authority Amount	77,679	80,624	



# Publisher's Affidavit

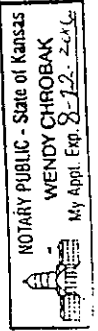
I, Debbie Nelson, being duly sworn declare that I am the Certified Multimedia Advertising Executive of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that the City of Brookville 2014 Budget Hearing has been correctly published in the entire issues of said newspaper one time, publication being given in the issue of August 15, 2013.

Debbie Nelson

Subscribed and sworn to before me, this 15th day of August A.D. 2013

Wendy Chrobak Notary Public

Printer's Fee \$335.00



First published in the Salina Journal 8-15-13

## NOTICE OF BUDGET HEARING

The governing body of City of Brookville, Kansas will meet on August 26, 2013 at 7:00 PM at City Hall for the purpose of hearing and narrowing objectives of newspaper relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET 2014/2015**

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012	Current Year Estimate for 2013	Actual Tax Rate*	Estimated Tax Rate*	Proposed Budget for 2014	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimated Tax Rate*
General	74,572	74,500	13.944	13.906		101,949	17,339	13.906
Public Service								
Special Highway	463	2,000				63,758		
Water	84,238	76,664				112,725		
Special Parks and Recreation		2,000				2,963		
Sewer	37,982	36,093				93,234		
Non-Budgeted Funds								
Totals	197,247	189,661	13.944	13.906		379,187	17,339	13.906
Less: Transfers	720							
Net Expenditure	196,527	189,141				378,467		
Total Tax Levied	18,347	17,989						
Assessed Valuation	1,311,655	1,393,640						

### Outstanding Indebtedness

	2011	2012	2013
January 1	771,273	760,434	749,503
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Less: Purchase Principal	771,273	760,434	749,503
Total	0	0	0

\*Tax rates are expressed in mills

Key: V=Voter's Choice  
City Official Title: City Clerk

2014

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Brookville, Kansas**  
will meet on August 26, 2013 at 7:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	74,572	13.988	72,500	13.906	101,949	17,339	13.906
Debt Service							
Special Highway	463		2,000		63,758		
Water	84,230		76,668		117,275		
Special Parks and Recreation			2,000		2,967		
Sewer	37,982		36,693		93,238		
Non-Budgeted Funds							
Totals	197,247	13.988	189,861	13.906	379,187	17,339	13.906
Less: Transfers	720		720		720		
Net Expenditure	196,527		189,141		378,467		
Total Tax Levied	18,347		17,989		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,311,655		1,293,640		1,246,845		

**Outstanding Indebtedness,**

	2011	2012	2013
January 1,			
G.O. Bonds	771,273	760,434	749,505
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	771,273	760,434	749,505

\*Tax rates are expressed in mills

**Kay Vanderbilt**

City Official Title: City Clerk